

**Illinois Department of Revenue
Regulations**

Title 86 Part 130 Section 130.1205 Due Date that Falls on Saturday, Sunday or a Holiday
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TITLE 86: REVENUE

**PART 130
RETAILERS' OCCUPATION TAX**

Section 130.1205 Due Date that Falls on Saturday, Sunday or a Holiday

If the due date for any return or other report or payment falls on Saturday, Sunday or a Holiday, such due date shall be considered to be the next business date either for the purpose of submitting such return or other report or payment by mail or for the purpose of submitting such return or other report or payment in person.

(**Source:** Amended at 3 Ill. Reg. 13, p. 93, effective March 25, 1979)